

Maine Revenue Services

ICESA File Upload: Frequently Asked Questions

1. Can I include returns with no employer ID or UC account number yet assigned?

Answer: No, if the employer does not yet have a valid ID, UC account number assigned by the Maine DOL, or valid withholding account number as applicable, then a paper return should be filed for that employer. Do not include the employer in the electronic submission.

2. Can files be tested to ensure Maine Revenue Services' system will accept the data?

Answer: Yes. Once the system is implemented, you may test a file at any time by selecting "Upload File" on the Select Activity page, then selecting the "validate only" option on the File Name page.

3. Can final returns be included in the file?

Answer: Yes, final returns should be included in the ICESA file. However, the file specifications do not include a final return election. Therefore, if you wish to close an account for an employer whose returns are filed over the Maine ICESA upload system, you must forward a written request to close the account directly to the withholding unit of Maine Revenue Services.

4. Are there any naming requirements for the file that is to be uploaded to the Maine ICESA system?

Answer: See page 10 of the file upload instructions. The file must be a text file that has a .txt extension. There are no other filename rules.

5. Is there a limit on the size of the file that may be submitted over the Maine ICESA electronic filing system?

Answer: Yes: 20 megabytes is currently the maximum size file that the system will accept. If your file is larger, please contact us to increase the limit.

6. What type of file transfer protocol and encryption are being used?

Answer: The protocol is https with secure socket layer encryption. FTP cannot be used on this system

7. Is the R record required?

Answer: The R record is required if the employer made payments during the quarter for which the return is being filed.

8. Is the S Record required for **withholding only** returns?

Answer: Yes. Maine Revenue Services requires that the amount withheld from each employee be reported each quarter. The S record includes information about each employee or payee from whom Maine income tax was withheld during the quarter for which you are filing. The S record fields related to UC reporting do not need to be completed for a withholding only return. Thus, the S record should be completed as follows for a withholding only return:

How to Complete the Employee (S) Record for Withholding Only Returns*				
Location	Field	Length	Type	Appropriate Entry
1 - 1	Record Identifier	1	A/N	Enter "S"
2 - 10	Social Security Number	9	N	Employee's/Individual's social security number. If not known, enter zeros. Numerics only. Omit hyphens.
11 - 30	Employee/Individual Last Name	20	A/N	Enter employee/individual last name. The spelling should agree with the spelling of the name on the individual's social security card.
31 - 42	Employee/Individual First Name	12	A/N	Enter employee/individual first name. The spelling should agree with the spelling of the name on the individual's social security card.
43 - 43	Employee/Individual Middle Initial	1	A/N	Enter employee/individual middle initial. The spelling should agree with the spelling of the name on the individual's social security card. If none, enter space.
44 - 45	State Code	2	N	Enter the state FIPS postal numeric code for the state to which wages are being reported. (Maine is "23.")
46 - 51	Reporting Quarter and Year	6	N	Enter the last month and year for the calendar quarter for which this report applies; e.g. "032006" for Jan-March of 2006.
52-63	<i>Not used by State of Maine.</i>	12	--	Enter spaces. Any information entered in these positions will be ignored.
64 - 77	Total UC Reportable Wages Paid This Quarter	14	N	Fill with zeros.
78 - 91	Excess UC Wages	14	N	Fill with zeros.
92 - 105	UC Taxable Wages Paid This Quarter	14	N	Fill with zeros.
106 - 142	<i>Not used by State of Maine.</i>	37	--	Enter spaces. Any information entered in these positions will be ignored.
143 - 146	Taxing Entity Code	4	A/N	Enter "UTAX"
147 - 156	UC Employer Account Number	10	A/N	Enter spaces. The UC Employer Account Number is inappropriate for withholding for Withholding Only returns.

157 – 176	<i>Not used by State of Maine.</i>	20	--	Enter spaces. Any information entered in these positions will be ignored.
177 – 190	Quarterly Wages and Distributions Subject to Maine State Income Tax	14	N	Not required. Enter the quarterly amounts received by the individual during the period that are subject to Maine withholding. Distributions include interest, dividends, pensions, and all other payments that are subject to Maine withholding. Money field*.
191 – 204	Quarterly Maine Income Tax Withheld	14	N	Enter the amount of the individual's Maine Income Tax withheld in quarter. Money field*.
205 – 205	Seasonal Code	1	A/N	Enter spaces.
206 – 210	<i>Not used by State of Maine.</i>	5	--	Enter spaces. Any information entered in these positions will be ignored.
211 – 211	Wage Plan Code	1	N	Fill with zeros.
212 – 212	Month 1 Employment	1	N	Fill with zeros.
213 – 213	Month 2 Employment	1	N	Fill with zeros.
214 – 214	Month 3 Employment	1	N	Fill with zeros.
215 – 225	Withholding Account ID No.	11	A/N	Maine Revenue Service Withholding Account ID Number of the company that paid the wages or distributions. Must be 11 characters.
226 – 226	Female Employment	1	A/N	Enter spaces.
227 – 234	Seasonal Period Start	8	N	Fill with zeros.
235 – 242	Seasonal Period End	8	N	Fill with zeros.
243 – 275	<i>Not used by State of Maine.</i>	33	--	Enter spaces. Any information entered in these positions will be ignored.

*NOTE: Does not apply to Employee Leasing Companies.

Last Updated: April 3, 2006.